

SECRET

27 May 1966

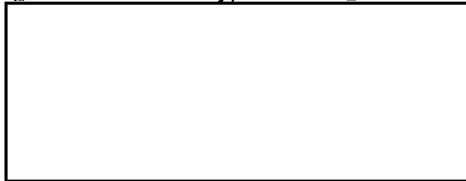
MEMORANDUM FOR:
Certification and Liaison Division
Office of Finance

FROM :
Consultant
Procurement Survey
Office of Inspector General

1. Within DOD, one department considers an invoice from another as proper authority to disburse without waiting to match a receiver. They perform a post audit on receivers which are often 30-60 days late.

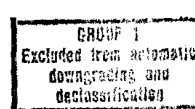
2. However, no such arrangement exists with GSA. I suspect, but cannot prove, that much of this is caused by GSA's action of prebiling some items as much as six months ahead of shipment to increase working capital in their revolving fund.

3. Please don't quote me on the GSA aspect.



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01-66-6242

MEMO ROUTING SLIP		APPROVED FOR RELEASE 2003/05/14 CIA-RDP79-00107A000100040039-7	
CONCURRENCES, OR SIMILAR ACTIONS		ACTION	
1 TO	<div></div>	INITIALS	CIRCULATE
		DATE	COORDINATION
2	<div></div>		FILE
			INFORMATION
3	<div></div>		NOTE AND RETURN
			PER CON-VERSATION
4	<div></div>		SEE ME
			SIGNATURE
REMARKS			
<p>Please pass the attached AR to <div></div></p> <p>Thanks</p>			
FROM		DATE	
<div></div>		5/23/66	
		PHONE	
		<div></div>	
Approved For Release 2003/05/14 : CIA-RDP79-00107A000100040039-7			
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		☆ GPO : 1965 O-774-221	

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ARMY REGULATION

No. 37-12

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, D.C., 5 April 1965

FINANCIAL ADMINISTRATION

// BILLING AND COLLECTION FOR SALES OF STOCK FUND MATERIEL //

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1. **Purpose.** This regulation prescribes procedures for billing and collection for all sales of stock fund materiel including the related reporting.

2. **Applicability.** a. The provisions of this regulation are applicable to all billings for sales of stock fund financed materiel—

- (1) By the Defense Stock Fund to divisions of the Army Stock Fund, Army appropriated funds, and the Army Industrial Fund.
- (2) By divisions of the Army Stock Fund to other divisions of the Army Stock Fund, Army appropriated funds, the Army Industrial Fund, and MAP Grant Aid. Excludes Military Assistance Sales (MAS), MAP Grant Aid funded Military Assistance Sales (21-11X 1080 .001 and .002) and sales to the Agency for International Development (AID).
- (3) By all divisions of the Army Stock Fund to appropriations and funds of other military departments.

b. At installations where the finance and accounting officer is responsible for both the stock fund to be credited and the appropriation or fund to be charged, the billing will be processed on Standard Form 1080 (Voucher for Transfers Between Appropriations and/or Funds) in accordance with AR 35-273.

c. The provisions of this regulation are not applicable to billings for sales by divisions of the Army Stock Fund to Civil Works Funds (Fund Code ZX), foreign countries supported by the Cooperative Logistics Support arrangements (Fund Code NX), and to authorized customers outside the Department of Defense, to which the provisions of AR 35-273 and other applicable Department of Army regulations continue to apply.

d. The provisions of this regulation are not applicable to reimbursable sales of Army Stock Fund financed materiel from procurement to another military department or agency resulting from Military Interdepartmental Purchase Requests (MIPRs). Such reimbursable transactions will

*This regulation supersedes AR 37-12, 2 January 1963, including C 1, 4 February 1963; C 2, 8 April 1963; C 3, 20 June 1963; C 4, 30 June 1964; DA Message 334257, 9 April 1963; DA Message 334669, 12 April 1963; DA Message 340722, 11 June 1963; DA Message 341923, 18 June 1963; DA Message 344296, 16 July 1963; DA Message 344782, 19 July 1963; DA Message 345736, 30 July 1963; DA Message 931545, 6 August 1963; DA Message 934272, 27 August 1963; DA Message 943023, 30 October 1963; DA Message 946452, 27 November 1963; DA Message 948416, 13 December 1963; DA Message 968042, 11 May 1964; DA Message 974951, 24 June 1964; DA Message 976304, 2 July 1964; DA Message 978953, 22 July 1964; DA Message 977274, 10 July 1964; DA Message 988227, 1 October 1964; and DA Message 700786, 21 January 1965.

be processed on Standard Form 1080 in accordance with AR 35-273.

3. **Basis of billing.** Except as provided herein, reimbursable sales of stock fund materiel will be billed on the basis of requisition edit by the supply source at the standard price in effect at the time the materiel is dropped from inventory. Where items have been placed on back order (dues out) billing will be processed on the basis of the back order release at the standard price in effect at the time the materiel is dropped from inventory. Sales of bulk POL to CONUS installations and sales of all categories to MAP will be billed on the basis of constructive delivery. Where requisitions indicate a MAP Grant Aid requirement, the billing will be on the basis of constructive delivery regardless of the fund code cited. Sales of perishable subsistence will be billed on the basis of constructive delivery except for direct shipments from vendors which will be billed on the basis of receiving reports. Sales of bulk POL to overseas divisions of the Army Stock Fund will be on the basis of off-loading reports (DD Form 250-2) (Tanker/Barge/Pipeline Discharge Report) prepared by overseas terminals (AR 740-9100-1).

4. **Frequency of billing.** a. **Reimbursement** billings will be processed at least monthly and may be processed more frequently when the amounts involved are significant and it is necessary to maintain an adequate balance in the stock fund cash accounts. Billings will be processed within the monthly billing cycle for all unbilled items, except as provided in c below, which have been directed to be shipped, dropped from inven-

tory for more than 7 days without notification of warehouse refusal, substitution, or other changes and for all other line items for which notification of physical availability has been received prior to the billing date. In those instances where items are not available in inventory and are placed on back order (dues out), billings will be processed on the first billing date after the date of the back order release.

b. Billings to MAP Grant Aid will be in accordance with the billing cycle prescribed in AR 37-81.

c. When unbilled items for one customer (fund code) total less than \$100, except for MAP Grant Aid, the unbilled items will be accrued until such time as the cumulative total exceeds \$100, except that all unbilled items regardless of value will be billed at the end of a calendar quarter.

d. Billings will be dispatched promptly to offices billed and in any event no later than the third working day of the month following the month of billing. Reimbursements (credits) will be recorded in the stock fund accounts in the accounting period processed. (Month and year contained in card columns 36-38 of the DD Form 1348m-2.)

5. **Forms.** a. The forms prescribed in this regulation, DD Form 1348m-2 (Summary Billing Card) (fig. 1), 1348m-3 (Detail Billing Card) (fig. 2), and 1400m (Statement of Inter-Fund Transactions) (figs. 3 and 4), are available through normal publications supply channels.

b. Codes in cards currently in process will not be converted to codes prescribed herein.

c. DD Form 1348m-2 will reflect the following data:

Responsible for columnar entry

Field legend	Columns	Billing office	Office billed	Instructions
1. Document identifier.....	1-3	X	-----	The document identifier will be "FS 1" (Net Amount Charged) or "FS 2" (Net Amount Credited).
2. D.O. symbol, billing office....	4-7	X	-----	
3. Appropriation/fund credited...	8-18	X	-----	Columns 8-9, Department code (21). Column 10, Fiscal year-alphabetical X for no-year. Columns 11-14, Basic symbol. Columns 15-18, Limitation—Column 18 will be zero punched when not used for a significant digit. Punch an A in column 19 followed by the fiscal station number (AR 37-102-1) in columns 20-24.
4. Department and fiscal station number of office billed.	19-24	-----	X	
5. D.O. symbol, office billed....	25-28	-----	X	
6. Blank.....	29	-----	-----	
7. MILSTRIP code to identify service and bill to address.	30-35	X	-----	AR 725-50-1. See paragraph 6b(3) for MAP Grant Aid entries.

Responsible for columnar entry

Field legend	Columns	Billing office	Office billed	Instructions
8. Month-year credit-----	36-38	X	-----	Represents the calendar month and year in which the credit will be accounted for and reported. (Example: Dec 62-122).
9. Blank-----	39	-----	-----	
10. Bill number-----	40-44	X	-----	Each bill will be assigned a 5-digit serial number consisting of numeric characters only beginning with 00001 each fiscal year. Each card will be assigned a separate bill number.
11. Billing department and fiscal station number.	45-50	X	-----	Punch an A in column 45 followed by fiscal station number (AR 37-102-1) in columns 46-50.
12. Blank-----	51	-----	-----	
13. Fund code-----	52-53	X	-----	Perpetuate from requisition, except for MAP Grant Aid charges (para. 6).
14. Appropriation/fund charged--	54-64	-----	X	Will include limitation where applicable. Columns 54-55, Department code. Column 56, Fiscal year-alphabetical X for no-year. Columns 57-60, Basic symbol. Columns 61-64, Limitation. Column 64 will be zero punched when not used for a significant digit. Periods will not be punched. For transfer appropriations leave out transfer department designation providing it is 72, 11, or 97. For other transfer appropriations and for all multiple-year appropriations write in appropriation. Do not punch.
15. Amount-----	65-73	X	-----	Amounts to be entered in dollars and cents.
16. Month-year charge-----	74-76	-----	X	Represents the calendar month and year in which the charge will be accounted for and reported. (Example: Jan 63-013).
17. Routing identifier-----	77-79	X	-----	Enter for MAP Grant-Aid only. Represents the MIL-STRIP routing identifier code of the billing office.
18. X-punch to indicate charge card of office billed.	80	-----	X	Numeric X(11) punch.

[illegible]

Figure 1

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d. DD Form 1348m-3 will reflect the following data. The billing office is responsible for the completion of all card entries:

Field legend	Columns	Instructions
1. Document identifier-----	1-3	The document identifier will be "FK 1" (Debit amount, card cols 65-73). The "FK 2" document identifier (Credit amounts, card cols 65-73) will apply to all billing adjustments and allowances except retail stock loss allowances.
2. Routing identifier—Billing office.	4-6	
3. Condition code-----	7	
4. Stock or part number supplied.	8-22	Condition code will be "B" to indicate that the extended value (card cols 65-73) is reflected at a reduced value and the unit price (card cols 74-80) is reflected at the standard price. If sale is not at a reduced price, card column 7 will be left blank.
5. Unit of issue-----	23-24	
6. Quantity supplied-----	25-29	
7. Document number-----	30-43	
8. Suffix-----	44	
9. Supplementary address-----	45-50	
10. Signal code-----	51	
11. Fund code-----	52-53	
12. Bill number-----	54-58	
13. Adjustment or allowance code.	59-61	
14. Action date-----	62-64	For billing purpose, this date represents Julian date of inventory drop except for bulk POL, perishable subsistence, and MAP Grant Aid transactions where it represents Julian date shipped.
15. Extended value-----	65-73	
16. Unit price-----	74-80	

e. The DD Form 1348m-3 is a multiple use card and will be used for anticipated retail stock loss allowances. The billing office is responsible for the completion of all card entries. The card will reflect the following data for anticipated retail stock loss allowances:

Field legend	Columns	Instructions
1. Document identifier-----	1-3	The document identifier will be "FK 3" (Credit Amount, card cols 65-73). See paragraph 10i for use of document identifier "FK 4".
2. Routing identifier-----	4-6	
3. Blank-----	7-29	
4. MILSTRIP code to identify service and bill to address.	30-35	
5. Billing month and year-----	36-38	Represents calendar month-year. AR 37-102-1.
6. Blank-----	39-44	
7. Fiscal station number-billing office-----	45-50	
8. Blank-----	51	
9. Fund code-----	52-53	
10. Bill number-----	54-58	
11. Blank-----	59-64	
12. Amount-----	65-73	
13. Blank-----	74-80	

Handwritten: "I don't do this!"

f. The DD Form 1348m-3 will also be used for Billing Adjustment and Allowance Requests. The card will reflect the following data for requesting billing adjustments and allowances (exclusive of anticipated retail loss allowances and allowances for return of excess materiel). The office billed is responsible for the completion of all card entries. Data in card columns will be perpetuated from the DD Form 1348m-3 received from billing office except as indicated in the instructions column:

Field legend	Columns	Instructions
1. Document identifier.....	1-3	Enter applicable code as determined below: (1) Code FAE—Customer Request for Billing Adjustment/Allowance. (2) Code FAF—Followup of Customer Request for Billing Adjustment/Allowance. (3) Code FAC—Cancellation of Customer Request for Billing Adjustment/Allowance.
2. Routing identifier.....	4-6	Routing Identifier Code of applicable billing office to which customer executed request for billing adjustment or allowance is directed.
3. Media of communication.....	7	Enter Code as applicable: (1) Code 2 if reply is to be made by transceiver to activity in 30-35. (2) Code 3 if reply is to be made by other means to activity in 30-35. (3) Code 4 if reply is to be made by transceiver to activity in 45-50. (4) Code 5 if reply is to be made by other means to activity in 45-50.
4. Stock or part number.....	8-22	Perpetuate data from DD Form 1348m-3 unless erroneous materiel received, in which case report materiel received.
5. Unit of issue.....	23-24	Perpetuate data from DD Form 1348m-3 unless erroneous materiel received, in which case report materiel received.
6. Quantity.....	25-29	Perpetuate data from DD Form 1348m-3 except under the following advice codes: (1) Advice Code 015—enter quantity overshipped and unacceptable. (2) Advice Code 019—leave blank. (3) Advice Code 021—enter short or damaged quantity. (4) Advice Code 022—enter quantity received. (5) Advice Code 024—enter quantity received with defects.
7. Document number.....	30-43	
8. Suffix code.....	44	
9. Supplementary address.....	45-50	
10. Signal code.....	51	
11. Fund code.....	52-53	
12. Bill number.....	54-58	
13. Advice code.....	59-61	Enter applicable advice code as prescribed in paragraphs 10 and 11.
14. Action date.....	62-64	Enter Julian date request is transmitted.
15. Extended value.....	65-73	The extended price will be determined as follows: (1) Advice Codes 011, 013, 014, 016, 023, and 025—perpetuate from the DD Form 1348m-3. (2) Advice Code 012—quantity multiplied by unit price (amount of overcharge). (3) Advice Codes 015, 021, 022, and 024—quantity multiplied by the unit price subject to reduced selling price as indicated by condition "B" in DD Form 1348m-3. (4) Advice Code 019—extended value of the variance.
16. Unit price.....	74-80	The unit price will be perpetuated from DD Form 1348m-3 except: (1) Advice Code 012—The unit price will be the amount of the overcharge in the unit price billed. (2) Advice Code 019—leave blank.

g. The DD Form 1348m-3 will also be used for Reply to Requests for Billing Adjustments and Allowances. The billing office is responsible for the completion of all card entries. Data in card columns will be perpetuated from the Customer Request for Billing Adjustment/Allowance, except as indicated in the instructions:

Field legend	Columns	Instructions
1. Document identifier.	1-3	Enter applicable code as prescribed below: "FAR"—Reply to Customer Request for Billing Adjustment/Allowance. "FAS"—Response to followup on Customer Request for Billing Adjustment/Allowance.
2. Routing identifier.	4-6	
3. Media of communication.	7	
4. Stock or part number.	8-22	
5. Unit of issue.	23-24	
6. Quantity.	25-29	
7. Document number.	30-43	
8. Suffix code.	44	
9. Supplementary address.	45-50	
10. Signal code.	51	
11. Fund code.	52-53	
12. Routing identifier.	54-56	Enter routing identifier code of applicable distribution point to which materiel is to be returned. If no return required this field will contain numeric zeros.
13. Blank.	57-58	
14. Status code.	59-61	Enter applicable status code as prescribed below: <i>a. Duplicate Billings 011:</i> (1) Code AHA—Credit denied. Duplicate billing resulted from receipt of duplicate requisition and duplicate supply action. (2) Code AHB—Credit granted. Materiel shipped on duplicate billing action to be disposed of locally. (3) Code AHC—Credit granted. Materiel shipped on duplicate billing action to be returned to activity designated in cc 54-56. (4) Code AHD—Credit granted on duplicate billing without duplicate supply action. (5) Code AHE—Credit denied. Local records do not indicate duplicate billing. <i>b. Erroneous Unit or Extended Price Billed 012:</i> (1) Code AHF—Credit denied. Bill reflected correct unit or extended price of materiel shipped. (2) Code AHG—Credit granted. Adjustment will appear on subsequent billing. <i>c. Bill Not Chargeable to Office Billed 013:</i> (1) Code AHH—Credit denied. Billing was accomplished as specified in the requisition. (2) Code AHJ—Credit granted. Proper office will be billed. <i>d. Billing for Item Designated as a Nonreimbursable Issue 014:</i> (1) Code AHK—Credit denied. Nonreimbursable issue not authorized. (2) Code AHL—Credit granted. Materiel should have been issued on a non-reimbursable basis. <i>e. Unacceptable Overshipment 015:</i> (1) Code AHM—Credit granted. Return shipment to activity designated in card columns 54-56. (2) Code AHN—Credit granted. Shipment to be disposed of locally. (3) Code AHP—Credit granted. Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication. (4) Code AHQ—Credit denied. Supplier adjusted unit pack since requisition did not prohibit, or shipment made in accordance with instructions in requisition.

Field legend	Columns	Instructions
		<p><i>f. Unacceptable Substitute 016:</i></p> <p>(1) Code AHM—Credit granted. Return shipment to activity designated in card columns 54-56.</p> <p>(2) Code AHN—Credit granted. Shipment to be disposed of locally.</p> <p>(3) Code AHP—Credit granted. Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication.</p> <p>(4) Code AHR—Credit denied. Authorized substitute in latest supply manual. Item to be used in lieu of standard item.</p> <p><i>g. Difference Between DD Forms 1348m-3 and 1348m-2—019:</i></p> <p>(1) Code AHS—Request denied. Letter of explanation follows.</p> <p>(2) Code AHT—Request granted. Error resulted from incorrect DD Form 1348m-2. Correction will appear in next billing.</p> <p>(3) Code AHU—Request granted. Error resulted from incorrect DD Form 1348m-3. Adjusted billing card(s) will be transmitted independently by subsequent billings.</p> <p><i>h. Short or Damaged Shipments 021:</i></p> <p>(1) Code AHV—Credit denied. Shortage or damage claim less than \$100. Loss to be absorbed by customer.</p> <p>(2) Code AHW—Request denied. Claim for shortage or damaged materiel must be supported by appropriate documentation.</p> <p>(3) Code AHX—Request granted. Carrier/shipper liable for shortage or damage.</p> <p><i>i. Materiel Shipped in Error 022:</i></p> <p>(1) Code AJA—Request denied. Substitution made in accordance with requisition.</p> <p>(2) Code AJB—Request granted. Return substituted materiel to activity designated in card columns 54-56.</p> <p>(3) Code AJC—Request granted. Substituted materiel to be disposed of locally.</p> <p><i>j. Lost Shipments 023:</i></p> <p>(1) Code AJD—Request denied. Claim for lost shipment less than \$100. Loss to be absorbed by customer.</p> <p>(2) Code AJE—Request denied. Claim for lost shipment must be supported by appropriate documentation.</p> <p>(3) Code AJF—Request granted. Carrier/shipper liable for lost shipment.</p> <p><i>k. Materiel Received with Latent Defects 024:</i></p> <p>(1) Code AJG—Request denied. Claim for latent defects less than \$100. Loss to be absorbed by the customer.</p> <p>(2) Code AJH—Request denied. Claim for latent defects must be supported by appropriate documentation.</p> <p>(3) Code AJJ—Request granted for materiel received with latent defects.</p> <p><i>l. Unacceptable Duplicate Shipment 025:</i></p> <p>(1) Code AHM—Credit granted. Return shipment to activity designated in card columns 54-56.</p> <p>(2) Code AHN—Credit granted. Shipment to be disposed of locally.</p> <p>(3) Code AHP—Credit granted. Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication.</p> <p>(4) Code AHY—Credit denied. Duplicate shipment resulted from receipt of duplicate requisition and duplicate supply action.</p>
15. Action Date.....	62-64	
16. Extended Value....	65-73	
17. Unit Price.....	74-80	

6. Fund codes. *a.* The following fund codes are prescribed for Army appropriations and funds and will be included on all requisitions (DD Form 1348) (DOD Single Line Item Requisition System

Document) submitted under the provisions of AR 725-50. Column 52 will identify the appropriation or fund and column 53 will identify the fiscal (FY) or program year (PY). For stock funds,

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the materiel category codes (MCC) prescribed in paragraph 7, will be identified in column 53.

<i>Appropriation/fund</i>	<i>Column 52</i>	<i>Column 53</i>
Operation and Maintenance, Army.	1-----	FY
Operation and Maintenance, Army National Guard.	2-----	FY
Research, Development, Test, and Evaluation, Army.	3-----	PY
Procurement of Equipment and Missiles, Army.	4-----	PY
Military Personnel, Army	5-----	FY
National Guard Personnel, Army	6-----	FY
Reserve Personnel, Army	7-----	FY
Army Industrial Fund	8-----	X (11) punch.
Army Materiel Command Division, ASF.	9-----	MCC
National Board for the Promotion of Rifle Practice, Army.	E-----	FY
USAREUR Division, ASF	L-----	MCC
USCONARC Division, ASF	K-----	MCC
Army Materiel Command-Installations Division ASF.	R-----	MCC
USARPAC Division, ASF	W-----	MCC
Family Housing, Defense (Transfer to Army).	Q-----	PY
Civil Works Funds, Corps of Engineers.	Z-----	X (11) punch
USARAL Division, ASF	T-----	MCC
USARSO Division, ASF	A-----	MCC
Military Assistance Program Grant Aid, Army.	B-----	PY
Defense Supply Service Division, ASF.	D-----	MCC
Other appropriations and funds	C-----	X (11) punch
Unapplied Stock Fund Charges, Army.	X (11) punch	X (11) punch
Cooperative Logistics Support Arrangements.	N-----	X (11) punch

- b. (1) Map Grant Aid requisitions initially funded by Army funds will cite in column 52 the appropriate billing activity code prescribed in appendix II-30, AR 725-50. Column 53 will identify the Army appropriation or fund to be charged to obtain materiel from an activity outside the logistical responsibility of the billing office and the appropriation or fund to be reimbursed from MAP Grant Aid funds upon constructive delivery to MAP Grant Aid. However, the DD Forms 1348m-2 and 1348m-3 forwarded to the Military Assistance Branch, Central Accounts Division, FAOUSA for the processing of the charges to the MAP Grant

Aid appropriation will contain Code "B" in column 52 to indicate a charge to MAP Grant Aid, Army and the last digit of the MAP Grant Aid program year to indicate the particular Grant Aid program to which the charge is applicable. Separate DD Forms 1348m-2, with separate bill numbers, will be prepared and processed for each MAP Grant Aid country.

- (2) The MAP project (first three digits of the generic code) will be reflected in columns 20-22 of the DD Form 1348m-3. The stock or part number supplied (cols 8-22) will not be reflected in DD Form 1348m-3 for MAP Grant Aid billings. The balance of the field (cols 8-19) will be left blank.

- (3) Columns 31-35 of the DD Form 1348m-2 will be left blank. The service assignment code B will be entered in column 30 of the DD Form 1348m-3.

c. Fund Code G1 is assigned to identify project requirements where billing will be deferred and specific fund codes will be determined at a later date.

d. When the requisitioner has been advised by the supply source that funds are available at the supply source, the requisitioner will enter Signal Code D or M in card column 51 or block 16 of the requisition and the fund code field will be left blank.

7. **Materiel category codes.** The following materiel category codes are assigned for entry in column 53 of all requisitions citing a stock fund code in column 52 and will be perpetuated to all billings:

<i>Code</i>	<i>Category</i>
C-----	Medical-dental materiel
F-----	Clothing and textiles
E-----	General supplies
R-----	Petroleum and allied products
S-----	Subsistence
T-----	Industrial supplies
G-----	Electronics materiel
N-----	Special weapons and chemical materiel
B-----	Ground forces support materiel
K-----	Tank and automotive materiel
L-----	Missile materiel
H-----	Air materiel
M-----	Weapons and fire control materiel

8. **Processing of billings.** a. The billing office will prepare the DD Forms 1348m-2 in accordance

with the prescribed format. The DD Forms 1348m-2 will be supported by the DD Forms 1348m-3. A separate DD Form 1348m-2 will be prepared for each fund code to be charged.

b. The billing office should transmit the DD Forms 1348m-2, together with the DD Forms 1348m-3, to the office billed by transceiver where available and practicable. When transceivers are used, a control card containing total amounts billed and separate totals of the DD Forms 1348m-2 and 1348m-3 also will be transmitted. Where transceivers are not used, the DD Forms 1348m-3, together with the DD Forms 1348m-2 and a machine listing of the billing, will be transmitted by mail to the Finance and Accounting Office servicing the office billed. If the office billed has no machine facilities, it may advise the billing office to not mail the DD Forms 1348m-3. Airmail or Air Express will be used where practicable to assure expedited receipt. DD Forms 1348m-2 not transceived will be interpreted or key punch printed. Machine listings will be annotated with the name and address of the billing office. Billings will be forwarded direct to finance and accounting offices.

c. It is mandatory that the office billed record and report the total amount billed by the supply source. Obligations recorded in the accounts of the office billed will be liquidated on the basis of the billing cards or machine listing. The expenditures (charges) recorded in the appropriation/fund accounts will be reported in accordance with chapter 15, AR 37-108 and other applicable regulations as modified herein. The fiscal station number (cols 19-24), the appropriation or fund charged (cols 54-64), the month and year of charge (cols 74-76) and an "X" numeric (11) punch (col 80) will be punched in the DD Form 1348m-2. Columns 20-24 will be utilized for Army 5-digit fiscal station numbers.

d. For those installations without access to mechanical equipment, the following procedures will apply:

- (1) Cards will be numbered consecutively for identification purposes.
- (2) A schedule of the cards will be prepared in accordance with DA Form 2948-R (Schedule of Summary Billing Cards (Non-Mechanized Installations)) (fig. 5). DA Form 2948-R will be reproduced locally on 8- by 10½-inch paper.

- (3) The total of the schedule must agree with the DD Form 1400m.

e. DD Forms 1348m-2 for reimbursable sales not made pursuant to AR 725-50 will be supported by listings reflecting the following data:

- (1) Consignor (shipping installation).
- (2) Consignee (receiving installation).
- (3) Consignee's requisition number.
- (4) Consignor's shipping document number (when available).
- (5) Dollar value of shipment (indicate partial, final, or complete billing).
- (6) Date materiel dropped from inventory or delivered to carrier.
- (7) Line item identification or requisition.
- (8) Quantity and unit price.
- (9) Fund Code.

9. Statement of Inter-Fund Transactions (RCS TREAS-1061) a. A Statement of Inter-Fund Transactions (DD Form 1400m) (figs. 3 and 4) will be prepared for transactions accounted for under the provisions of this regulation. The purpose of the DD Form 1400m is to report credits to stock funds and related charges to appropriations and funds. Only one DD Form 1400m will be prepared by disbursing office symbol. Where separate operating agencies and/or fiscal stations are involved, they will be combined in the total reported by the disbursing officer and detail data reflected separately in the body of the report.

b. The billing office will record and report the "Credits." The billing office will prepare a monthly DD Form 1400m reflecting the credits recorded for the accounting period (month and year of credit) identifying such credits by stock fund limitation. The DD Form 1400m will be forwarded, together with the DD Forms 1348m-2, to reach the Finance and Accounts Office, U.S. Army, Central Accounts Division, Washington, D.C., 20315 (FAOUSA, CAD, CCO) not later than 1200 hours of 6th workday (7th workday for oversea stations) of the month following the month covered by this statement. Airmail or Air Express will be used where practicable to assure expedited receipt. A copy of the DD Form 1400m will be furnished the supervisory accounts office with the installation report package. The total credits reported on the DD Form 1400m must be in agreement with the total amounts reported on

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Figure 2

the DD Forms 1348m-2. The DD Forms 1348m-3 will not be forwarded.

c. The office billed will record and report only the "Charges." The office billed will prepare a monthly DD Form 1400m reflecting the charges, totaled by appropriation or fund, recorded for the accounting period (month and year of charge), which will be forwarded, together with the DD Forms 1348m-2, to reach the Finance and Accounts Office, U.S. Army, Central Accounts Division, Washington, D.C., 20315 not later than 1200 hours of the 11th workday (12th workday for overseas stations) of the month following the month covered by the statement. Airmail or Air Express will be used where practicable to assure expedited receipt. A copy of the DD Form 1400m will be furnished the supervisory accounts office with the installation report package. The total charges reported in section I on the DD Form 1400m must be in agreement with the total amounts reported on the DD Forms 1348m-2. The DD Forms 1348m-3 will not be forwarded.

d. FAOUSA, CAD, will reconcile the DD Forms 1348m-2 received from the billed offices with the DD Forms 1348m-2 received from the billing offices or other military departments. The billed offices will be advised promptly of any unreconciled items. In those instances where charges are reported with no corresponding credits, the billing office or other military department will be advised.

e. Negative TREAS-1061 (DD Form 1400m) reports will not be submitted.

f. The DD Form 1400m is prepared by and identified with the disbursing symbol of the finance and accounting office. In those cases where the billing applies to a decentralized accounting office, the completed DD Forms 1348m-2 will be forwarded to reach the finance and accounting office not later than the 3d working day of the following month, for inclusion in the report. The cards will be transmitted with a listing (typed or machine-list) of the cards and a transmittal letter on which are summarized the totals of the charges by appropriation and funded operating agency. The format of the letter will be similar to that prescribed in figure 12-1, AR 37-108. A copy of the letter will be included in the installation's integrated report package to its supervisory accounts office. In the event the decentralized office is serviced only by a nonintegrated disbursing officer, the supervisory accounts office is responsible for assuring that the report is submitted under that disbursing symbol on a timely basis.

g. A separate DD Form 1400m will be prepared for transactions chargeable to open allotments. The heading will identify the nominal fiscal station (S 99-999) and the disbursing station symbol number of the finance and accounting office preparing the TREAS-1061 report. Accounts offices will utilize the reports charging the open allotments as a source document in preparing the

Operating Agency Summary of Inter-Fund Transactions (RCS CSCAA-146) (para 15), and the Summary of Intercommand Financial Activity (RCS CSCAA-119) (AR 37-151). These open allotment transactions will be included in section II of the CSCAA-119 and coded "887" in columns 74, 75, and 76.

h. Army fiscal stations receiving disbursing support from Navy or Air Force disbursing officers will prepare the TREAS-1061 reports (DD Form 1400m) sending them direct to the FAOUSA, CAD, with a copy to the accounts office to which the Status of Allotment report is submitted. The accounts office will include these transactions in the Operating Agency Summary of Inter-Fund Transactions (RCS CSCAA-146) without disbursing officer identification.

i. For nonmechanized installations, DA Form 2948-R, required by paragraph 8*d* will accompany the DD Form 1400m and the DD Forms 1348m-2.

10. Adjustment procedures. *a.* Since it is mandatory that the total amount billed be recorded and reported by the office billed, it will be necessary to record certain erroneous transactions in a suspense account. Accordingly, account 21X1998, "Unapplied Stock Fund Charges, Army," (fund code XX) has been established. The account will be utilized only under the following conditions and will be identified by the designated limitations:

- (1) Duplicate billing—.011.
- (2) Error in unit or extended price billed—.012.
- (3) Items not chargeable to office billed—.013.
- (4) Billings for items designated as free issue—.014.
- (5) Billings for unacceptable overages—.015.
- (6) Billings for unacceptable substitute items—.016.
- (7) Difference between DD Forms 1348m-2 and 1348m-3—.019.

b. Where DD Forms 1348m-2 are completely erroneous, the office billed will punch the suspense account into the cards. Where the DD Forms 1348m-2 reflect acceptable charges and erroneous items, the office billed will prepare two DD Forms 1348m-2 to report the charges. One DD Form 1348m-2 will reflect the accepted charges to the applicable appropriation or fund and the other will reflect the charge to the suspense account

(fund code XX). The limitation codes prescribed in *a* above will not be reflected in the DD Forms 1348m-2.

c. DD Forms 1348m-3 will be prepared by the office billed to support charges and credits to the applicable suspense account. Installations must maintain sufficient detail to provide an audit trail to identify the individual transactions that were suspended and subsequently cleared from suspense.

d. For all items charged to the appropriate suspense account, the office billed will prepare a DD Form 1348m-3 in accordance with the format prescribed in paragraph 5*f* citing fund code XX. These cards will be transmitted to the appropriate billing office by the fastest available means in order that adjustments may be expeditiously processed. The type of adjustment requested will be coded in columns 59-61.

e. Upon receipt of the Customer Request for Billing Adjustment/Allowance (DD Form 1348m-3) the billing office will prepare a Reply to the Customer Request for Billing Adjustment/Allowance (DD Form 1348m-3) in accordance with the format prescribed in paragraph 5*g*. In the event the office billed has not received a reply within 45 days after transmittal, an electrically transmitted message followup inquiry will be made within 5 days by the office billed.

f. Where credit adjustments are allowed, billing offices will process DD Forms 1348m-2 indicating fund code XX and document identifier "FS 2". The DD Forms 1348m-2 will be supported by the applicable DD Forms 1348m-3 converted to FK 2 alignment.

g. The balance remaining in 21X1998 at the end of each accounting period will be analyzed and submitted, in accordance with DA Form 2947-R (Analysis of Balance in Suspense) (fig. 6), to FAOUSA with the monthly DD Form 1400m. If the preparing finance and accounting office services more than one fiscal station (as in the case of decentralized accounting offices), a separate analysis will be made for each fiscal station. DA Form 2947-R will be reproduced locally on 8- by 10½-inch paper.

h. Erroneous credits received by customers will be processed in accordance with the procedures prescribed above, except the document identifier code will be "FK 1."

i. Where billings received by customers are

STATEMENT OF INTER-FUND TRANSACTIONS								REPORT CONTROL SYMBOL TREAS 1061	
1. SERVICE AND STATION/AGENCY NUMBER				2. ACCOUNTING PERIOD					
ARMY 5001 S44-001				February 1965					
3. NAME AND ADDRESS OF INSTALLATION Fort Blank Virginia									
APPROPRIATION OR FUND SYMBOL				REIMBURSEMENTS (Credits)				EXPENDITURES (Charges)	
DEPT	FISCAL YEAR	SYMBOL	SUB OR LIMIT						
21	X	4991	060		1	576	89		
21	X	4991	611		25	382	53		
21	X	4991	630		52	735	86		
97	X	4961	5103		196	837	28		
				(All transactions per- tinent to the Billing Office be included under Reimbursements.)				(Billing Office DOES NOT use columns under Expenditures.)	
Reference AR 37-12									
TOTALS				\$276 532 56					
DATE 5 March 1965				SIGNATURE AND TITLE U.B. WRIGHT, Lt. Col, FC, Finance & Accounting Office					

DD FORM 1400m, 1 OCT 62

Figure 3

completely erroneous and include an anticipated retail stock loss allowance card (document identifier "FK 3") the total amount of the anticipated retail stock loss allowance will be credited to the suspense account (21X1998). In addition to the DD Forms 1348m-3 to support the charges to the suspense account, customers will prepare an additional DD Form 1348m-3 in accordance with the format prescribed in paragraph 5e, except that the document identifier code will be "FK 4" instead of "FK 3."

j. In those instances where only certain line items (DD Forms 1348m-3) are erroneous and the billing includes an anticipated retail stock loss allowance card, the office billed (customer) will accept the total amount reflected on the anticipated retail stock loss allowance card (document identifier "FK 3") and apply the amount to the applicable appropriation or fund as a reduction in obligations. Anticipated retail stock loss adjustments, as required, will be made by the billing office (supply source) on subsequent billings containing adjustments for the materiel.

k. Adjustment of items previously charged to the suspense account 21X1998 resulting from denials by a billing office (supply source) and are discovered to be a proper charge to the funds of the office billed will be reflected in section II of the DD Form 1400m, as illustrated in figure 4. This section will also include corrections to adjust the appropriation and/or limitation previously reported. This section must be a zero balance each month and replaces the requirement for SF 1017G (journal voucher) adjustments.

l. Where the totals of DD Forms 1348m-2 are more than the DD Forms 1348m-3, the difference will be recorded in the suspense account. A DD Form 1348m-3 will be prepared to advise the billing office (supply source) of the difference. The DD Form 1348m-3 will reflect document identifier FAE (cols 1-3), bill number (cols 54-58), limitation .019 (cols 59-61), and the extended value of the difference (cols 65-73). Where the totals of the DD Forms 1348m-3 are more than the DD Forms 1348m-2, the totals of the DD Forms 1348m-2 will be reported to FAOUSA, CAD, (CCO). The DD Forms 1348m-3 reflecting the difference will be returned to the supply source by separate communication explaining the difference. The supply source will initiate any necessary action to adjust the difference on a

subsequent billing. Where DD Forms 1348m-3 cannot be identified with the specific difference, the complete billing will be suspended and the billing office (supply source) advised by the forwarding of a DD Form 1348m-3.

11. Billing allowances. a. Offices billed (customers) will request billing allowances, except for anticipated retail stock losses and materiel returned for credit, by preparing and forwarding a DD Form 1348m-3 for each allowance item to the billing office. Such allowances include allowances for returns of materiel shipped in error, short and damaged shipments, and other allowances authorized by current directives. The DD Forms 1348m-3 will be prepared in accordance with the format prescribed in paragraph 5f.

b. The type of allowance requested will be coded in columns 59-61 as follows:

- (1) .021—Adjustable short or damaged shipments.
- (2) .022—Erroneous materiel received. (This code will be used only for items for which billings have been accepted and obligations liquidated.)
- (3) .023—Lost shipments.
- (4) .024—Latent defects.
- (5) .025—Unacceptable duplicate shipment.

c. Such allowances granted by billing offices will be reflected on the current billing as deductions from gross sales. Offices billed will be advised immediately by a Reply to the Customer Request for Billing Adjustment/Allowance (DD Form 1348m-3) prepared in accordance with the format prescribed in paragraph 5g. Supply sources will convert FAE cards to FK 2 cards for billing purposes.

d. Office billed will prepare DD Form 1348-1 (DOD Single Line Item Release/Receipt Document), to accompany all directed materiel returns. Entries in the DD Form 1348-1 will conform to the specific provision of AR 725-50.

- (1) The document number entry (card cols 30-43) will be perpetuated from the applicable Reply to Customer Request for Billing Adjustment/Allowance.
- (2) The fund code to be entered in Block "AA" will be "ZY". Fund Code "ZY" indicates that credit was previously authorized in the Reply to Customer Request for Billing Adjustment/Allowance.

STATEMENT OF INTER-FUND TRANSACTIONS										REPORT CONTROL SYMBOL TREAS 1061	
1. SERVICE AND STATION/AGENCY NUMBER					2. ACCOUNTING PERIOD						
ARMY 5001 S44-001					February 1965						
3. NAME AND ADDRESS OF INSTALLATION											
Fort Blank Virginia											
APPROPRIATION OR FUND SYMBOL				REIMBURSEMENTS (Credits)				EXPENDITURES (Charges)			
DEPT	FISCAL YEAR	SYMBOL	SUB OR LIMIT								
SECTION I-- CURRENT MONTH TRANSACTIONS											
21	5	2010	0000							150	00
21	4	2020	0000							75	00
21	5	2020	0000						35	684	92
21	X	4991	0600							356	29
21	X	4991	6300							407	04
21	X	4992	3900						8	925	37
21	X	4992	6010							66	22
21	X	1998	0000							110	00
TOTAL SECTION I								(1)	45	774	84
SECTION II-- CURRENT MONTH ADJUSTMENT OF PRIOR TRANSACTIONS											
21	X	1998	0000							150	00cr
21	5	2020	0000							156	82
21	4	2020	0000							6	82cr
21	X	2030	0000							6	98
21	X	2040	0000							5	98cr
TOTAL SECTION II								(2)			-0-
				(Office billed DOES NOT use columns under Reimbursements.)				(Office billed reflects all transactions in this field, even though some entries may be negative amounts.)			
(1) Total of Section I must agree with and be supported by DD Form 1348m-2.											
(2) Total of Section II must be a zero balance and is used to adjust the appropriation and/or limitation previously reported. There will be no cards to support Section II.											
TOTALS								\$ 45 774 84			
DATE 5 March 1965				SIGNATURE AND TITLE U.B. WRIGHT, Lt. Col, FC, Finance & Accounting Office							

DD FORM 1400m, 1 OCT 62

Figure 4

Note this must be done by carrier - 1st class, insured

e. Preparation of DD Form 1348m-3 for short, damaged, or lost shipments will not be delayed pending completion of report of survey action in accordance with AR 735-11. Allowance requests for these types of losses will be forwarded by mail to the cognizant supply source with a copy of DD Form 46 (Report of Survey (Discrepancies Incident to Shipment of Materiel)) or DD Form 200 (Report of Survey), or with an attached statement that a copy of the applicable report of survey will be subsequently furnished, and information as to whether the loss or damage is attributed to a commercial carrier.

f. Action to request allowances on billings for shortages, damages, lost shipments, or for latent defects will not be initiated on incoming shipments when the discrepancy is less than \$100 per line item at standard price and is attributable to a carrier (including parcel post) or to a shipper (including vendors). Such losses will be absorbed by the office billed (customer) since the retail loss allowance surcharge deducted from billings is considered as adequate compensation for such losses. This policy does not nullify the requirement for report of survey action in accordance with AR 735-11.

12. Materiel returned for credit. a. The criteria to govern the allowance of credit for the return of materiel to the Army and Defense Supply Agency distribution systems are prescribed in chapter 3, AR 37-111. Billing Allowances for returns of materiel will be processed in accordance with the procedures prescribed below:

b. Materiel returnable for credit in accordance with chapter 3, AR 37-111 will be documented and submitted to the applicable supply source in the form of a DD Form 1348m-3 in accordance with the format prescribed in AR 755-1.

c. The supply source will process customer executed DD Form 1348m-3 and provide customer specific credit allowance advice and materiel disposition instructions (Document Identifier FTR) in accordance with the format prescribed in AR 755-1. Following receipt of the advice of credit allowed indicated on the DD Form 1348m-3, customers will accomplish a deobligation of funds and adjustment of the related accounts payable. Funds generated by this action will be available for immediate reobligation. The related expenditure adjustment will not be recorded until receipt

of the credit allowance on a subsequent billing received from the billing office.

d. Allowances granted by the supply sources will be reflected on the current billing as deductions from gross sales. The billing office will convert the FTR card to FK 2 alignment. Creditable materiel will be shipped or turned over to the transportation officer for shipping action within 10 working days subsequent to receipt of credit advice.

e. If materiel inspection subsequently reveals a quantity or condition other than affirmed in the allowance request, the deficiency will be absorbed by the supply source as an inventory loss except that amounts in excess of \$100 per line item will be the subject of a credit reversal. Prior to the intended processing of a billing credit reversal, customers will be advised by message at least 5 working days in advance of the reversal.

f. The DSA supply centers will normally advise the customer within 45 days of the credit status and disposition instructions. Army supply sources will advise the customer within 10 days. Where a customer has not received advice within these prescribed periods, a followup will be electrically transmitted utilizing document identifier "FTR" and perpetuating columns 4-80 of the original Report of Customer Excess Materiel. If no reply is received within 5 working days, the items become automatically creditable and will be shipped to the supply source. The customer will advise the supply source by electrical transmission that the items have been shipped. Billing offices will process the credit on the billing following the receipt of advice of shipment.

g. Customers will prepare DD Form 1348-1 to accompany all returns of materiel to the supply source. Entries in the DD Form 1348-1 will comply with the provisions of AR 725-50 and the following:

- (1) The Document Number entry (cols 30-43) will be perpetuated from the applicable Report of Customer Excess Materiel.
- (2) When the supply source has entered a Materiel Return Control Code (cols 57-58, "FTR" card), customer will perpetuate such code in Block "D."
- (3) The fund code to be entered in Block "AA" will be determined as follows:
 - (a) Fund Code "ZY". Credit has been allowed by supply source. Customer will use this fund code when Advice

SCHEDULE OF SUMMARY BILLING CARDS (Non-Mechanized Installations) (AR 37-12)				
FROM:				Date
Card No.	Fiscal Station (20-24)	DSSN (25-28)	Aprop Charged (54-64)	Amount (65-73)
1	91-400	5035	2152020.0000	150.00
2	91-400	5035	2152020.0000	75.00
3	91-400	5035	2152020.0000	10.00
3 <u>1/</u>	91-400	5035	21X1998.0000	90.00
4	91-400	5035	21X1998.0000	65.00
<p><u>1/</u> When a D.D Form 1348m-2 is split to record charges/credits to more than one appropriation, it will be listed twice with the amount for each appropriation. Cards must be furnished with this listing.</p>				
TOTAL				390.00

DA FORM 2948-R, 1 Mar 65

(Entries in Italics are Sample Entries Only)

Figure 5

Code "CRG", "CRP", "CRZ", or "CRR" appears in columns 59-61, DD Form 1348m-3—Reply to Report of Customer Excess Materiel (Document Identifier "FTR"), or when items have become automatically creditable.

- (b) *Fund Code "ZZ"*. Credit has not been allowed by supply source. Customer will use this fund code when Advice Code "CNR" appears in columns 59-61, DD Form 1348m-3—Reply to Reports of Customer Excess Materiel (Document Identifier "FTR").

h. The condition code to be entered in Block "P" will be perpetuated from column 44 of the Report of Customer Excess Materiel.

13. Stock fund cash balance. a. Inter-fund collections for sales of stock fund materiel credited to the respective divisions of the Army Stock Fund are available for disbursement on the date that the DD Forms 1348m-2 are processed. Interfund disbursements (charges) to Army Stock Fund obligational (acquisitional) authority resulting from the processing of DD Form 1348m-2 will be the basis for reducing the cash available for disbursement.

b. The Undistributed Disbursements Account (1910) and the Undistributed Collections Account (2510) will be used monthly to record differences between inter-fund transactions reflected in the CSCAA-28 report (received from FAOUSA) and inter-fund transactions reflected in the Army Stock Fund books of account, with offsetting entries to the Cash Available for Disbursement Account (1020).

c. The reconciliation of stock fund cash transactions will be on the basis of the full monthly accounting period. Credits for inter-fund transactions recorded in the stock fund accounting records for the accounting month will be in agreement with amounts processed on the DD Form 1400m through the disbursing officer's accounts.

14. Statement of accountability. Transactions accomplished pursuant to this regulation will not be reported on the Statement of Accountability (RCS GAO-1002) (Standard Form 1219) or the Consolidated Statement of Transactions (RCS CSCAA-113).

15. Accounts office procedures. a. The copies of the DD Forms 1400m received with the installation report package will be verified with the instal-

lation Status of Allotments reports (CSCAA-166) (DA Forms 2794, 2795, and 2797) and Status of Reimbursements reports (CSCAA-112 (R3)) to insure that all transactions have been included in the status reports.

b. Feeder data cards will be prepared utilizing the following codes:

Col- umn 74 source	Col- umn 76 data type	Source from which feeder data cards are developed	Type of data
2	8	Status of Allotments— own operating agency funds or serviced operating agency funds.	Current month interfund charges.
3	8	Status of Reimburse- ments—own operating agency funds or serviced operating agency funds.	Current month interfund credits.
4	8	Copies of Status of Allotments—other operating agencies— Special Open Allot- ments—and of all status of suballotments.	Current month interfund charges.
5	8	Copies of Status of Reimbursements— other operating agencies.	Current month interfund credits.

c. The amounts of Inter-Fund Transactions will be included in the cumulative disbursements (collections) on the Status of Allocations (RCS CSCAA-114 and CSCAA-115), Status of Military Assistance Program (1080) Allocations (RCS CSCAA-116), Status of Other Mutual Security Program Transfer Accounts (RCS CSCAA-117), Status of Reimbursements—Operating Agencies (RCS CSCAA-118), and Status of Allocations—No Year Funds, By Program Year (RCS CSCAA-147). To identify the amounts of Inter-Fund Transactions included in these status reports recapitulation cards will contain the appropriate report code in column 75 and a high punch (12) in column 76. The recapitulation of cumulative disbursements (collections) for these transactions will be listed immediately following the regular recapitulation and in the same sequence and with same controls and totals as the "cash" recapitulation cards.

d. Inter-Fund Transactions applicable to other operating agencies will be included in section I of the Summary of Intercommand Financial

ANALYSIS OF BALANCE IN SUSPENSE 21X1998 (AR 37-12)				
FROM:			Month and Year	
			Fiscal Station	
			DSSN	
Month & Year (a)	Prior Months Balance (b)	Cleared Charges (c)	New Charges (d)	Current Month Balance (e)
<i>May 64</i>	<i>150.00</i>	<i>150.00 cr</i>		<i>-0- <u>1</u>✓</i>
<i>Jun 64</i>	<i>60.00</i>	<i>30.00 cr</i>		<i>30.00</i>
<i>Jul 64</i>	<i>70.00</i>	<i>50.00 cr</i>		<i>20.00</i>
<i>Aug 64</i>	<i>10.00</i>	<i>10.00 cr</i>		<i>-0- <u>1</u>✓</i>
<i>Sep 64</i>			<i>200.00</i>	<i>200.00</i>
<p><i>1 Report only those months that have balances on subsequent report.</i></p> <p><i>2 Total of columns (c) and (d) must agree with the amounts shown in Sections I and II of DD Form 1400m for the 21X1998 account.</i></p>				
TOTAL	290.00	240.00 cr <i>2</i> ✓	200.00 <i>2</i> ✓	250.00
Date	Signature and Title			

DA FORM 2947-R, 1 Mar 65

(Entries in Italics are Sample Entries only)

Figure 6

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Activity (RCS CSCAA-119) as confirmatory data. Such data will be coded "268," "368," "468," or "568" in columns 74, 75, and 76 as appropriate (b above).

e. Each accounts office will summarize, by funded operating agency, the Inter-Fund Transaction on the Status of Allotments (RCS CSCAA-166) and Status of Reimbursements (RCS CSCAA-112(R3)) reports included in the installation packages, reconciling such amounts back to the copy of the installation DD Form 1400m. Those accounts offices servicing finance and accounting officers disbursing National Guard funds (21*2060 and 21*2065) on a decentralized accounting basis will include on the Operating Agency Summary of Inter-Fund Transactions the amounts reflected on the Statements of Inter-Fund Transactions for these appropriations. This Operating Agency Summary of Inter-Fund Transactions (RCS CSCAA-146) will be prepared on punchcards (DA Form 2836 (Financial Data Card)) and listed on DA Form 2838 or 2837 (Miscellaneous Tabulating Forms). Card content will be the same as prescribed for CSCAA-113 [COA]

By Order of the Secretary of the Army:

Official:

J. C. LAMBERT,
Major General, United States Army,
The Adjutant General.

Distribution:

To be distributed in accordance with DA Form 12-9 requirements for Financial Administration:
Active Army: C. NG: C. USAR: None.

report, and will be identified with report data type code 88 in columns 75 and 76. Amounts will be totaled by appropriation (and limitation as required). The cards and listings for the Operating Agency Summary of Inter-Fund Transactions will be submitted with the operating agency Status of Allocations and Status of Reimbursements reports to the Finance and Accounts Office, U.S. Army. These cards will be used in the reconciliation of the recapitulations of disbursements and collections accompanying the operating agency status reports.

f. In reconciling status reports under the provisions of AR 37-151, the amounts on the Summary of Inter-Fund Transactions must be added to the amounts on the Consolidated Statement of Transactions (RCS CSCAA-113) plus the disbursements reported on the Summary of Intercommand Financial Activity (RCS CSCAA-119) from other accounts offices.

16. **Effective date.** This regulation is effective upon publication except for paragraphs 5f, 5g, and the revised codes contained in paragraphs 10a, and 11a, which will be effective 1 July 1965.

HAROLD K. JOHNSON,
General, United States Army,
Chief of Staff.

OFFICIAL ROUTING SLIP

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1			
2			
3			
4			
5			
6			
	ACTION	DIRECT REPLY	PREPARE REPLY
	APPROVAL	DISPATCH	RECOMMENDATION
	COMMENT	FILE	RETURN
	CONCURRENCE	INFORMATION	SIGNATURE

Remarks:

I called [redacted] and showed him for sending me the attached AR-37-12. I asked him if there was a regulation applying to "other types of transactions". He advised me that AR-35-273 - Accounting Policy and Procedures for Inter-Department, Inter-Agency and Inter-Dept. Transactions - probably would be of interest and that he would be [redacted]

FOLD HERE TO RETURN TO SENDER

FROM: NAME, ADDRESS AND PHONE NO.	DATE
UNCLASSIFIED	CONFIDENTIAL
SECRET	